Docket No.:

As a below named inventor, I hereby declare that:

DECLARATION AND POWER OF ATTORNEY

My residence, mailing address and citizenship are as stated below next to my name, I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter claimed and for which a patent is sought on the invention entitled SOFT MAGNETIC MATERIAL AND DUST CORE , the specification of which is attached hereto. was filed on January 26, 2005 as United States Application Number International Application Number PCT/JP2005/001433 and was amended on applicable), or is a Continuation-In-Part (CIP) of Application Number , filed I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is known to me to be material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56 including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuationin-part application. I hereby claim foreign priority benefits under 35, United States Code, Section 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent or inventor's or plant breeder's right certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's, or plant breeder's rights certificate, or any PCT international application having a filing date before that of the application on which priority is claimed:

I hereby claim the benefit under 35 United States Code, Section 119(e) of any United States provisional application(s) listed below.

Prior Provisional Application(s):

Prior Foreign Applications(s):

Country

Japan

Application Number

Number

P2004-024257

Filing Date

Day/Month/Year filed

30/January/2004

Priority Claimed

I hereby claim the benefit under 35, United States Code, Section 120 of any United States application(s) or 365(c) of any PCT international application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35, United States Code, Section 112. I acknowledge the duty to disclose information which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S. Application(s): Serial No.

Filing Date

Status: Patented, Pending, Abandoned

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the registered practitioners of McDermott Will & Emery LLP, included in the Customer Number provided below, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

CUSTOMER NUMBER 20277

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